

BALTIMORE COUNTY, MARYLAND

REPORT ON SINGLE AUDIT

YEAR ENDED JUNE 30, 2020

**BALTIMORE COUNTY, MARYLAND
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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable County Executive
Members of County Council
Baltimore County, Maryland
Towson, Maryland

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Baltimore County, Maryland (the County), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 30, 2020. The County's financial statements include the operations of the Baltimore County Public Schools, the Board of Library Trustees and the Community College of Baltimore County for the year ended June 30, 2020. Our audit described below did not include operations of these entities because these entities engaged for their own separate audit in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

The Honorable County Executive
Members of the County Council
Baltimore County, Maryland

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

Baltimore, Maryland
December 30, 2020



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE AND
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

The Honorable County Executive
Members of County Council
Baltimore County, Maryland
Towson, Maryland

Report on Compliance for Each Major Federal Program

We have audited Baltimore County, Maryland's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2020. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The County's financial statements include the operations of the Baltimore County Public Schools, the Board of Library Trustees and the Community College of Baltimore County, which received \$103,022,687, \$271,208, and \$56,855,010, and in federal awards, respectively, which are not included in the accompanying schedule for the year ended June 30, 2020. We were separately engaged to perform, and we have separately reported on the results of our audit of the Baltimore County Public Schools, the Board of Library Trustees and the Community College of Baltimore County in accordance with the Uniform Guidance, where applicable.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

The Honorable County Executive
Members of County Council
Baltimore County, Maryland

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2020-002 and 2020-003. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any

The Honorable County Executive
Members of County Council
Baltimore County, Maryland

deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2020-001 through 2020-003, that we consider to be significant deficiencies.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 30, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Baltimore, Maryland
April 30, 2021

**BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	Federal Expenditures	Total Expenditures Per Federal CFDA Number	Passed Through to Subrecipients
Department of Agriculture:						
Farmers' Market Nutrition Program	10.168	None	None	\$ 68	\$ 68	
SNAP Cluster -						
Food Stamps - Social Services	10.551	Maryland Department of Human Resources	Title IV-A	561,566	561,566	
Food Stamp Employment and Training 19	10.561	Maryland Department of Human Resources	FIA-19-007 & FIA 18-005	30,709		
Food Stamp Employment and Training 20	10.561	Maryland Department of Human Resources	FIA-19-007 & FIA 18-005	78,980	109,689	
Total SNAP Cluster					671,255	
Special Supplemental Nutrition Program - WIC 19	10.557	Maryland Department of Health	WI175WIC	2,081		
Special Supplemental Nutrition Program - WIC 20	10.557	Maryland Department of Health	WI175WIC	2,249,927		
Breast-Feeding Peer Counselor 19	10.557	Maryland Department of Health	WIB41BPC	14,882		
Breast-Feeding Peer Counselor 20	10.557	Maryland Department of Health	WIB41BPC	110,637	2,377,527	
Total Department of Agriculture				3,048,850	3,048,850	
Department of Housing and Urban Development:						
CDBG Entitlement Grants Cluster -						
Community Development Block Grant	14.218	None	B-18-UC-24-0011 & B-19-UC-24-0011	27,223,344	27,223,344	\$ 1,156,831
Total CDBG Entitlement Grants Cluster					27,223,344	
McKinney Emergency Shelter Grants	14.231	None	S-18-UC-24-0002 & S-19-UC-24-0002	362,693	362,693	
Supportive Housing Program	14.235	None	B-18-UC-24-0011	168,434	168,434	
HOME Investment Partnership Program	14.239	None	M-18-UC-24-0201	32,995,578	32,995,578	746,825
Housing Opportunities for People With AIDS 17	14.241	Baltimore City Housing and Community Development	MDH11-F001	4,095		
Housing Opportunities for People With AIDS 18	14.241	Baltimore City Housing and Community Development	MDH11-F001	1,369,388		
Housing Opportunities for People With AIDS 19	14.241	Baltimore City Housing and Community Development	MDH11-F001	353,228	1,726,711	
Continuum of Care	14.267	Maryland Department of Health	MH295OTH & MH558OTH	901,544		901,544
Continuum of Care	14.267	None	MD0259LEB051606	1,378,368	2,279,912	

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	Federal Expenditures	Total Expenditures Per Federal CFDA Number	Passed Through to Subrecipients
Department of Housing and Urban Development (Continued):						
Housing Voucher Cluster -						
Housing Office - General Administration 17	14.871	None	MD033-V0011-048	\$ 3,628		
Housing Office - General Administration 18	14.871	None	MD033-V0011-048	16,172		
Housing Office - General Administration 19	14.871	None	MD033-V0011-048	222,244		
Housing Office - General Administration 20	14.871	None	MD033-V0011-048	4,532,275		
Housing Choice Voucher Program	14.871	None	MD033-V0011-048	69,171,167		
HUD-Veteran's Affairs Supportive Housing Program	14.871	None	MD033VA0001	2,671,076	\$ 76,616,562	
Mainsteam Voucher	14.879	None	MD033DV0006	208,674	208,674	
Total Housing Voucher Cluster					76,825,236	
Family Self Sufficiency	14.896	None	MD033FSH193A015	(20,718)		
Family Self Sufficiency	14.896	None	FSS20MD3399-01-01	215,962	195,244	
Lead Hazard Reduction Demonstration Grant	14.905	None	MDLHD0200-09	(249,426)	(249,426)	
Total Department of Housing and Urban Development				141,527,726	141,527,726	
Department of Justice:						
Organized Crime Drug Enforcement Task Force	16.000	None	None	81,094		
Drug Enforcement Administration Heroin	16.000	None	None	22,003		
FBI Child Exploitation	16.000	None	None	97,536		
HIDTA grants	16.000	None	None	62,970		
US Marshals Service	16.000	None	None	71,591		
Internal Revenue Service	16.000	None	None	10,051		
Task Force Reimbursements	16.000	None	None	3,400	348,645	
Alcohol, Tobacco, Firearms	16.012	None	None	11,363	11,363	
JAG - COVID 19 Response	16.034	None	2020-VD-BX-0197	1,036,604	1,036,604	

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	Federal Expenditures	Total Expenditures Per Federal CFDA Number	Passed Through to Subrecipients
Department of Justice (Continued):						
Victim Witness Unit Services 19	16.575	Governor's Office of Crime Control and Prevention	VOCA-2017-0001	\$ 24,684		
Victim Witness Unit Services 20	16.575	Governor's Office of Crime Control and Prevention	VOCA-2018-0040	58,661		
Victims of Crime Act 18	16.575	Governor's Office of Crime Control and Prevention	VOCA-2016-0008	957		
Victims of Crime Act 19	16.575	Governor's Office of Crime Control and Prevention	VOCA-2016-0098	103,773		
Victims of Crime Act 20	16.575	Governor's Office of Crime Control and Prevention	VOCA-2018-0069	310,092		
Child Advocacy - Medical Center 19	16.575	Governor's Office of Crime Control and Prevention	VOCA-2017-0058	38,308		
Child Advocacy - Medical Center 20	16.575	Governor's Office of Crime Control and Prevention	VOCA-2018-1114	121,235		
Child Advocacy Center - Therapy & Technology Services	16.575	Governor's Office of Crime Control and Prevention	VOCA-2017-0153	1,364	\$ 659,074	
Domestic Violence Special Victims' Prosecutor	16.588	Governor's Office of Crime Control and Prevention	VAWA-2019-0029	58,907		
Violence Against Women Act 19	16.588	Governor's Office of Crime Control and Prevention	VAWA-2018-0029	4,379		
Violence Against Women Act 20	16.588	Governor's Office of Crime Control and Prevention	VAWA-2019-0018	17,545	80,831	
RSAT State Prisoners Grant Program	16.593	Governor's Office of Crime Control and Prevention	RSAT-2018-0001	33,000	33,000	
State Criminal Alien Assistance Program	16.606	None	2020-AP-BX-1171	224,147	224,147	
BIA Body Armor	16.607	None	None	80,836	80,836	
NIBRS Conversion Grant	16.734	None	2017-FU-CX-K043	524,464	524,464	
Justice Assistance Grant	16.738	None	2018-DJ-BX-0217	321,731		
Smart Policing Initiative	16.738	Governor's Office of Crime Control and Prevention	BJAG-2016-0021	7,798		
Evidence Based Practices	16.738	Governor's Office of Crime Control and Prevention	BJAG-2018-0083	20,930		
Smart Policing Initiative	16.738	Governor's Office of Crime Control and Prevention	BJAG-2018-0083 & BJAG-2016-0048	25,000	375,459	
Forensic DNA Backlog Reduction 19	16.741	None	2017-DN-BX-0080	93,600		
Forensic DNA Backlog Reduction 20	16.741	None	2018-DN-BX-0054	13,083	106,683	
GOCCP Coverdell Forensic Science Improvement Grant FY 19	16.742	Governor's Office of Crime Control and Prevention	2018-CD-BX-0030	21,350		
GOCCP Coverdell Forensic Science Improvement Grant FY 20	16.742	Governor's Office of Crime Control and Prevention	CFSI-2019-0006	3,729	25,079	
Overdose Fatality Review Outreach FY19	16.754	Maryland Department of Health	AS419OFO	9,007		
Overdose Fatality Review Outreach FY 20	16.754	Maryland Department of Health	AS419OFO	13,069	22,076	
Child Advocacy Center	16.834	Maryland Children's Alliance, Inc.	BALT-MD-TD TVF19	17,653	17,653	
Asset Forfeiture - State's Attorney	16.922	None	DAG-71	43,012		
Asset Forfeiture - Police (Justice)	16.922	None	DAG-71	1,047,352	1,090,364	
Total Department of Justice				4,636,278	4,636,278	

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	Federal Expenditures	Total Expenditures Per Federal CFDA Number	Passed Through to Subrecipients
Department of Labor:						
Senior Aides Project	17.235	Senior Service America, Inc.	Project MD 91	\$ 681,443		
Central Office	17.235	Maryland Department of Labor, Licensing & Regulation	P00P94-BCo-PY18-OWSI	1,823		
Older Workers Demonstrations Grant	17.235	Maryland Department of Labor, Licensing & Regulation	P00P94-BCo-PY18-OWSI	<u>117,648</u>	\$ 800,914	\$ 84,500
WIA Cluster -						
Adult Program 19	17.258	Maryland Department of Labor, Licensing & Regulation	P00P94-BCo-FY18 A & P00P94-BO-PY18-A	186,730		
Adult Program 20	17.258	Maryland Department of Labor, Licensing & Regulation	P06-BCo-PY19-A,P06-BCo-FY20-A	82,517		5,842
Central Office - Adult	17.258	Maryland Department of Labor, Licensing & Regulation	P00P94-BCo-PY18-A,P00P94-BCo-FY18-A	9,634		
Career Centers - Adult 19	17.258	Maryland Department of Labor, Licensing & Regulation	P00P94-BCo-PY18-A, P00P94-BCo-FY18-A	388,512		
Career Centers - Adult 20	17.258	Maryland Department of Labor, Licensing & Regulation	P06-BCo-PY19-A,P06-BCo-FY20-A	641,390		
Business Services - Adult 19	17.258	Maryland Department of Labor, Licensing & Regulation	P00P94-BCo-PY18-A, P00P94-BCo-FY18-A	63,017		
Business Services - Adult 20	17.258	Maryland Department of Labor, Licensing & Regulation	P06-BCo-FY20-A	<u>61,652</u>	1,433,452	
Youth Program 19	17.259	Maryland Department of Labor, Licensing & Regulation	P00P94-BCo-PY18-Y	1,292,646		942,198
Youth Program 20	17.259	Maryland Department of Labor, Licensing & Regulation	P06-BCo-PY19-Y	254,661		91,087
Central Office - Youth	17.259	Maryland Department of Labor, Licensing & Regulation	P00P94-BCo-FY18-A	65,439		
Career Centers - Adult	17.259	Maryland Department of Labor, Licensing & Regulation	P06-BCo-SYC-PY19	<u>124,419</u>	1,737,165	
Dislocated Worker Program	17.278	Maryland Department of Labor, Licensing & Regulation	P00P94-BCo-PY18-D, P00P94-BCo-FY18-D	202,566		3,215
Central Office - DLW	17.278	Maryland Department of Labor, Licensing & Regulation	P00P94-BCo-PY18-D, P00P94-BCo-FY18-D	71,433		
Career Centers - Adult 19	17.278	Maryland Department of Labor, Licensing & Regulation	P00P94-BCo-PY18-D, P00P94-BCo-FY18-D	339,853		
Career Centers - Adult 20	17.278	Maryland Department of Labor, Licensing & Regulation	P06-BCo-PY19-D, P06-BCo-FY20-D	506,963		
Business Services - DLW 19	17.278	Maryland Department of Labor, Licensing & Regulation	P00P94-BCo-PY18-D, P00P94-BCo-FY18-D	63,017		
Business Services - DLW 20	17.278	Maryland Department of Labor, Licensing & Regulation	P06-BCo-FY20-D	61,653	<u>1,245,485</u>	
Total WIA Cluster					4,416,102	
Central Office	17.280	Maryland Department of Labor, Licensing & Regulation	P00P94-BCo-NHE	729		
Opioid National Health Emergency Grant	17.280	Maryland Department of Labor, Licensing & Regulation	P00P94-BCo-NHE	<u>81,069</u>	81,798	
Total Department of Labor				<u>5,298,814</u>	<u>5,298,814</u>	

See accompanying Notes to Schedule of Expenditures of Federal Awards.

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	Federal Expenditures	Total Expenditures Per Federal CFDA Number	Passed Through to Subrecipients
Department of Transportation:						
Commercial Vehicle Safety Alliance 19	20.218	State Highway Administration	None	\$ 4,844		
Commercial Vehicle Safety Alliance 20	20.218	State Highway Administration	None	<u>11,977</u>	\$ 16,821	
Federal Transit Cluster -						
Unified Planning Work Program	20.507	Baltimore Metropolitan Council	None	37,312	<u>37,312</u>	
Total Federal Transit Cluster					37,312	
Rural Public Transportation	20.509	State Highway Administration	B145311O2020	116,997		
CARES Act - CountyRide	20.509	State Highway Administration	BC14CARES2020	<u>120,163</u>	237,160	
Capital Project #1577-0140	20.526	Maryland Department of Transportation	BC145339C2020	96,894	96,894	
Highway Safety Cluster -						
Highway Safety Program 19	20.600	Maryland Department of Transportation	19-060, 19-057, 19-059	25,920		
Highway Safety Program 20	20.600	Maryland Department of Transportation	20-112, 20-113, 20-114, 20-115, 20-116	54,550		
Police Crash Reconstruction Training Grant	20.600	Maryland Department of Transportation	2020-090	<u>32,845</u>	113,315	
Highway Safety Program 18	20.616	Maryland Department of Transportation	2019-062	27,757		
Highway Safety Program 19	20.616	Maryland Department of Transportation	20-112, 20-113, 20-114, 20-115, 20-116	<u>136,728</u>	164,485	
Total Highway Safety Cluster					277,800	
Tiger Grant	20.933	None	693JF71810005	<u>17,716,856</u>	17,716,856	17,716,856
Total Department of Transportation				<u>18,382,843</u>	<u>18,382,843</u>	
Department of the Treasury:						
US Customs Agreement	21.000	None	None	45,294		
US Customs Agreement	21.000	None	None	<u>7,500</u>	52,794	
Asset Forfeiture - Police (Treasury)	21.016	None	DAG-71	293,933	293,933	
Coronavirus Relief Fund	21.019	None	None	<u>32,508,544</u>	32,508,544	
Total Department of the Treasury				<u>32,855,271</u>	<u>32,855,271</u>	

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	Federal Expenditures	Total Expenditures Per Federal CFDA Number	Passed Through to Subrecipients
Environmental Protection Agency						
Drinking Water State Revolving Fund Cluster - Drinking Water State Revolving Fund Cluster Total Drinking Water State Revolving Fund Cluster	66.468	Maryland Department of Environment	WC-1204/WC-1211	\$ 11,138,813	\$ 11,138,813 11,138,813	
Total Environmental Protection Agency				11,138,813	11,138,813	
Department of Education:						
Central Office - DORS	84.126	Maryland State Department of Education - DORS	None	2,250		
DORS Youth 19	84.126	Maryland State Department of Education - DORS	None	68,180		
DORS Youth 20	84.126	Maryland State Department of Education - DORS	None	694	71,124	
Infants & Toddlers Program - Professional Services 19	84.181	Baltimore County Public Schools and Health Department	None	13,231		
Infants & Toddlers Program - Professional Services 20	84.181	Baltimore County Public Schools and Health Department	None	38	13,269	
Total Department of Education				84,393	84,393	
Department of Health and Human Services:						
Ombudsman Program 20	93.041	Maryland Department of Aging	AAA-3-24-004	13,532	13,532	
Ombudsman Program 20	93.042	Maryland Department of Aging	AAA-3-24-004	52,693	52,693	
Senior Wellness 19	93.043	Maryland Department of Aging	AAA-3-24-004	16,629		
Senior Wellness 20	93.043	Maryland Department of Aging	AAA-3-24-004	34,999	51,628	
Aging Cluster - Public Guardianship	93.044	Maryland Department of Aging	AAA-3-24-004	7,731		
Area Agency Administration 19	93.044	Maryland Department of Aging	AAA-3-24-004	16,021		
Area Agency Administration 20	93.044	Maryland Department of Aging	AAA-3-24-004	27,106		
Advocacy 19	93.044	Maryland Department of Aging	AAA-3-24-004	66,414		
Ombudsman Program 19	93.044	Maryland Department of Aging	AAA-3-24-004	35,259		
Ombudsman Program	93.044	Maryland Department of Aging	AAA-3-24-004	48,158		
Advocacy 20	93.044	Maryland Department of Aging	AAA-3-24-004	263,281		
Publications 19	93.044	Maryland Department of Aging	AAA-3-24-004	21,807		
Publications 20	93.044	Maryland Department of Aging	AAA-3-24-004	66,975		
Information and Assistance 19	93.044	Maryland Department of Aging	AAA-3-24-004	106,306		
Information and Assistance 20	93.044	Maryland Department of Aging	AAA-3-24-004	437,014		
Support Services 19	93.044	Maryland Department of Aging	AAA-3-24-004	135,768		
Support Services 20	93.044	Maryland Department of Aging	AAA-3-24-004	507,392		
CARES Act Title III Funding	93.044	Maryland Department of Aging	2001MDSSC3-00	59,165	1,798,397	

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	Federal Expenditures	Total Expenditures Per Federal CFDA Number	Passed Through to Subrecipients
Department of Health and Human Services (Continued):						
Aging Cluster (continued) -						
Area Agency Administration 19	93.045	Maryland Department of Aging	AAA-3-24-004	\$ 37,361		
Area Agency Administration 20	93.045	Maryland Department of Aging	AAA-3-24-004	141,681		
Center Connection 19	93.045	Maryland Department of Aging	AAA-3-24-004	78,042		
Center Connection 20	93.045	Maryland Department of Aging	AAA-3-24-004	278,086		
Congregate Meals 19	93.045	Maryland Department of Aging	AAA-3-24-004	119,473		
Congregate Meals 20	93.045	Maryland Department of Aging	AAA-3-24-004	75,543		
Home Delivered Meals 19	93.045	Maryland Department of Aging	AAA-3-24-004	103,502		
Home Delivered Meals 20	93.045	Maryland Department of Aging	AAA-3-24-004	343,186		
Families First Coronavirus Response Act - Congregate Meals	93.045	Maryland Department of Aging	AAA-3-24-004	98,489		
Families First Coronavirus Response Act - Home Delivered Meals	93.045	Maryland Department of Aging	AAA-3-24-004	492,942		
CARES Act Title III Funding	93.045	Maryland Department of Aging	2001MDSSC3-00	141,996	\$ 1,910,301	
Congregate Meals 19	93.053	Maryland Department of Aging	ST-2505-004	33,440		
Congregate Meals 20	93.053	Maryland Department of Aging	ST-2505-004	65,001		
Home Delivered Meals 19	93.053	Maryland Department of Aging	ST-2505-004	9,738		
Home Delivered Meals 20	93.053	Maryland Department of Aging	ST-2505-004	37,121	145,300	
Total Aging Cluster					3,853,998	
Senior Medicare Patrol - SMP 20	93.048	Maryland Department of Aging	ST-6534-004	16,091		
Hospital to Home Program	93.048	Maryland Department of Aging	ST-6904	49,593	65,684	
Area Agency Administration 19	93.052	Maryland Department of Aging	AAA-3-24-004	10,508		
Area Agency Administration 20	93.052	Maryland Department of Aging	AAA-3-24-004	30,759		
Caregivers Support Program 19	93.052	Maryland Department of Aging	AAA-3-24-004	151,276		
Caregivers Support Program 20	93.052	Maryland Department of Aging	AAA-3-24-004	385,585		
CARES Act Title III Funding	93.052	Maryland Department of Aging	2001MDSSC3-00	28,907	607,035	
Public Health Preparedness/Bioterrorism 19	93.069	Maryland Department of Health	CH810PHP	(459)		
Public Health Preparedness/Bioterrorism 20	93.069	Maryland Department of Health	CH810PHP	437,520		
Cities Readiness Initiative	93.069	Maryland Department of Health	CH810PHP	92,336	529,397	

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	Federal Expenditures	Total Expenditures Per Federal CFDA Number	Passed Through to Subrecipients
Department of Health and Human Services (Continued):						
Senior Health Insurance Assistant Program 19	93.071	Maryland Department of Aging	ST-6517-004 & ST-6515-004	\$ 4,749		
Senior Health Insurance Assistant Program 20	93.071	Maryland Department of Aging	ST-6517-004 & ST-6515-004	<u>7,836</u>	\$ 12,585	
Tuberculosis Control 19	93.116	Maryland Department of Health	CH013TBF	11,347		
Tuberculosis Control 20	93.116	Maryland Department of Health	CH013TBF	<u>119,370</u>	130,717	
Homeless Outreach Program - PATH	93.150	Maryland Department of Health	MH184OTH	59,328	59,328	\$ 59,328
Family Planning/Reproductive Health	93.217	Maryland Department of Health	FH220FPG	13,929	13,929	
Community Based Programs to Test & Cure Hepatitis C	93.240	Maryland Department of Health	AD713HCV	10,454	10,454	
Partnership for Success (MSPF2) 19	93.243	Maryland Department of Health	MU335PFS	11,579		
Partnership for Success (MSPF2) 20	93.243	Maryland Department of Health	MU335PFS	97,338		
Medication Assisted Treatment Capacity Expansion	93.243	SAMSHA	18TI8524A	39,513		
Medication Assisted Treatment Capacity Expansion	93.243	SAMSHA	18TI8524A	133,153		
Substance Use Initiatives	93.243	Maryland Department of Health	PH002OAD	<u>508,775</u>	790,358	
Immunization - IAP 19	93.268	Maryland Department of Health	CH359IMM	3,176		
Immunization - IAP 20	93.268	Maryland Department of Health	CH359IMM	156,231	159,407	
Community Based Program to Test & Cure Hepatitis C 19	93.270	Maryland Department of Health	AD713HCV	9,990		
Community Based Program to Test & Cure Hepatitis C 20	93.270	Maryland Department of Health	AD713HCV	<u>24,383</u>	34,373	
Senior Health Insurance Assistant Program 19	93.324	Maryland Department of Aging	ST-6517-004 & ST-6515-004	44,191		
Senior Health Insurance Assistant Program 20	93.324	Maryland Department of Aging	ST-6517-004 & ST-6515-004	<u>16,472</u>	60,663	
Enhance HCV Surveillance 19	93.354	Maryland Department of Health	AD766EHS	26,263		
Enhance HCV Surveillance 20	93.354	Maryland Department of Health	AD766EHS	18,227		
COVID-19	93.354	Maryland Department of Health	CH003COV	<u>503,922</u>	548,412	
Temporary Assistance for Needy Families Cluster -						
Job Network 19	93.558	Maryland Department of Labor, Licensing & Regulation	BCODSS/FIA 18-001	(561)		
Job Network 20	93.558	Maryland Department of Labor, Licensing & Regulation	BCODSS/FIA 20-001	1,470,828	1,470,267	
Total Temporary Assistance for Needy Families Cluster						

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	Federal Expenditures	Total Expenditures Per Federal CFDA Number	Passed Through to Subrecipients
Department of Health and Human Services (Continued):						
Child Support	93.563	Maryland Department of Human Resources	BCODSS/FIA-001	\$ 83,237		
Child Support Enforcement	93.563	Maryland Department of Human Resources	CSEA/CRA-19-033	567,744		
Child Support Services 19	93.563	Maryland Department of Human Resources	CSEA/CRA-19-053	29,932		
Child Support Services 20	93.563	Maryland Department of Human Resources	CSEA/CRA-19-053	136,572	\$ 817,485	
Maryland Energy Assistance Program 19	93.568	Maryland Department of Human Resources	BCODSS/FIA 19-003	1,490		
Maryland Energy Assistance Program 20	93.568	Maryland Department of Human Resources	BCODSS/FIA 20-003	809,973	811,463	
Young Parent Support Center	93.590	Maryland Family Network, Inc.	18001MDBCAP	30,000	30,000	
Child Advocacy-GOCCP	93.643	Governor's Office of Crime Control and Prevention	CJAC-2019-0016	4,058	4,058	
Administration - Social Services	93.658	Maryland Department of Human Resources	Title IV-E	432,696		
Adoptions - Social Services	93.658	Maryland Department of Human Resources	Title IV-E	12,198		
Guardianship - Social Services	93.658	Maryland Department of Human Resources	Title IV-E	1,192	446,086	
Central Office - DSS Youth	93.667	Maryland Department of Human Resources	BCoDSS/FIA 19-002	59,303		
DSS Youth 19	93.667	Maryland Department of Human Resources	BCoDSS/FIA 19-002	19,895		
DSS Youth 20	93.667	Maryland Department of Human Resources	BCODSS/FIA 20-002	3,524	82,722	
Central Office - DSS Youth	93.674	Maryland Department of Human Resources	BCoDSS/FIA 19-002	4,578		
DSS Youth	93.674	Maryland Department of Human Resources	BCoDSS/FIA 19-002	13,264	17,842	
Self Mgmt of Chronic Diseases Via Comm. Health Nurses	93.758	Maryland Department of Health	FHF33BPC & FHF76DPP	987		
Capacity Building: Quality Improvement	93.758	Maryland Department of Health	FHE88ACD	2,186	3,173	
Senior Wellness	93.761	MAC, Inc.	HHS-2019-ACL-AOA-FPSG-0312	1,632		
Seniors in Need	93.761	MAC, Inc.	None	775	2,407	
CHIP	93.767	Maryland Department of Health	None	18,929		
MCHP Program 19	93.767	Maryland Department of Health	MA283ACM	852		
MCHP Program 20	93.767	Maryland Department of Health	MA283ACM	270,451		
Administrative Care Coord.Unit/Healthy Start 19	93.767	Maryland Department of Health	MA008EPS	(72)		
Administrative Care Coord.Unit/Healthy Start 20	93.767	Maryland Department of Health	MA008EPS	84,032		
Childhood Lead Poisoning Prevention & Environmental Case Mgt. 19	93.767	Maryland Department of Health	CHC80ECM	5,400		
Childhood Lead Poisoning Prevention & Environmental Case Mgt. 20	93.767	Maryland Department of Health	CHC80ECM	174,871	554,463	

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	Federal Expenditures	Total Expenditures Per Federal CFDA Number	Passed Through to Subrecipients
Department of Health and Human Services (Continued):						
Medicaid Cluster -						
MA Eligible	93.778	Maryland Department of Human Resources	Title XIX	\$ 41,134		
Health Relations	93.778	Maryland Department of Human Resources	Title XIX	49,493		
Enhanced	93.778	Maryland Department of Human Resources	Title XIX3	84,939		
Adult Disability/Resource Center 18	93.778	Maryland Department of Aging	None	12,550		
Adult Disability/Resource Center 19	93.778	Maryland Department of Aging	None	2,446		
Adult Disability/Resource Center 20	93.778	Maryland Department of Aging	None	305,292		
Hospital to Home Program 19	93.778	Maryland Department of Aging	ST-6904	8,417		
Medicaid Waiver Program 19	93.778	Maryland Department of Aging	None	255		
Medicaid Waiver Program 20	93.778	Maryland Department of Aging	None	566,271	\$ 1,070,797	
Total Medicaid Cluster					1,070,797	
Maryland Opioid Rapid Response	93.788	Maryland Department of Health	AD784AHR	5,811		
State Opioid Response Medication Assisted Treatment	93.788	Maryland Department of Health	BH202SOR	84,858	90,669	
Maternal, Infant and Early Childhood Home Visiting Cluster -						
Prenatal Home Visiting Program 19	93.870	Maryland Department of Health	FHD32MIC	140		
Prenatal Home Visiting Program 20	93.870	Maryland Department of Health	FHD32MIC & FH001NIG	519,764	519,904	\$ 357,771
Total Maternal, Infant and Early Childhood Home Visiting Cluster					519,904	
CDC Breast & Cervical Cancer 18	93.898	Maryland Department of Health	FH426CBC	(629)		
CDC Breast & Cervical Cancer 19	93.898	Maryland Department of Health	FH426CBC	145,609	144,980	
Ryan White A - Case Management Grant 19	93.914	Associated Black Charities	19-2407	70,597		
Ryan White A - Case Management Grant 20	93.914	Associated Black Charities	20-2407	33,737		
Ryan White A - Emergency Financial Assistance 19	93.914	Associated Black Charities	19-2407	50,057		
Ryan White A - Emergency Financial Assistance 20	93.914	Associated Black Charities	20-2407	10,105		
Ryan White A - Transportation Services	93.914	Associated Black Charities	19-2407-46S, MT1	53,991	218,487	

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	Federal Expenditures	Total Expenditures Per Federal CFDA Number	Passed Through to Subrecipients
Department of Health and Human Services (Continued):						
AIDS Case Management 19	93.917	Maryland Department of Health	AD688FLX	\$ 21,749		
AIDS Case Management 20	93.917	Maryland Department of Health	AD688FLX	656,122	\$ 677,871	
HIV Prevention Services 19	93.940	Maryland Department of Health	AD350PRV	5,688		
HIV Prevention Services 20	93.940	Maryland Department of Health	AD350PRV	303,571	309,259	
Maryland Opioid Rapid Response	93.958	Maryland Department of Health	AD784AHR	110,411		
Mental Health Federal Block Grant 19	93.958	Maryland Department of Health	MH222OTH	41,307		\$ 41,307
Mental Health Federal Block Grant 20	93.958	Maryland Department of Health	MH222OTH	368,366	520,084	368,366
Expanded HIV Testing 19	93.959	Maryland Department of Health	AD686INT	9,086		
Expanded HIV Testing 20	93.959	Maryland Department of Health	AD686INT	125,872		
Opioid Misuse Prevention	93.959	Maryland Department of Health	AS291OMP	77,944		
Prevention Services 19	93.959	Maryland Department of Health	MU510ADP	26,205		
Prevention Services 20	93.959	Maryland Department of Health	MU510ADP	355,273		
Substance Abuse Federal Block Grant	93.959	Maryland Department of Health	AS216FED	642,723	1,237,103	
Sexually Transmitted Disease 20	93.977	Maryland Department of Health	CH662STD	206,941	206,941	
Child Health - Core	93.994	Maryland Department of Health	CH554CFT	621,974		
Children With Special Health Care Needs 19	93.994	Maryland Department of Health	FH422SSI	2,135		
Children With Special Health Care Needs 20	93.994	Maryland Department of Health	FH422SSI	34,473	658,582	
Total Department of Health and Human Services				16,888,836	16,888,836	-
Corporation for National and Community Service:						
R.S.V.P. 19	94.002	None	18SRAMD002	54,515		
R.S.V.P. 20	94.002	None	18SRAMD002	30,637	85,152	
Total Corporation for National and Community Service				85,152	85,152	

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	Federal Expenditures	Total Expenditures Per Federal CFDA Number	Passed Through to Subrecipients
Department of Homeland Security:						
Emergency Management Performance Grant 19	97.042	Maryland Emergency Management Agency	EMW-2018-EP-00002-S01	\$ 43,183		
Emergency Management Performance Grant 20	97.042	Maryland Emergency Management Agency	EMW-2019-EP-00004-S01	4,451		
Emergency Management Performance Grant COVID19	97.042	Maryland Emergency Management Agency	EMP-2020-EP-00009-S01	<u>81,275</u>	\$ 128,909	
Port Security Grant	97.056	Maryland Emergency Management Agency	EMW-2018-PU-00034-S01	161,638	161,638	
Homeland Security 18	97.067	Maryland Emergency Management Agency	EMW-2017-SS-00019-S01	40,340		
Homeland Security 19	97.067	Maryland Emergency Management Agency	EMW-2018-SS-00023-UASI	186,161		
Homeland Security 20	97.067	Maryland Emergency Management Agency	EMW-2018-SS-00023-UASI	18,200		
MIEMSS Active Threat/Active Assailant Grant	97.067	Maryland Emergency Management Agency	EMW-2018-SS-00023-S01	10,505		
Homeland Security Grant Program 18	97.067	Maryland Emergency Management Agency	EMW-2017-SS-00019-SHSP	63,618		
Homeland Security Grant Program 19	97.067	Maryland Emergency Management Agency	EMW-2017-SS-00019-SHSP	<u>226,189</u>	545,013	
SAFER Grant 18	97.083	Maryland Emergency Management Agency	EMW-2016-FH-00461	279,211		
SAFER	97.083	Maryland Emergency Management Agency	EMW-2018-FH-00417	<u>428,067</u>	<u>707,278</u>	
Total Department of Homeland Security				<u>1,542,838</u>	<u>1,542,838</u>	
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 235,489,814</u>	<u>\$ 235,489,814</u>	<u>\$ 22,475,670</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

BALTIMORE COUNTY, MARYLAND
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Baltimore County, Maryland (County), excluding those programs of the Board of Library Trustees of Baltimore County, Baltimore County Public Schools, and the Community College of Baltimore County. The County reporting entity is defined in Note 1 to the County's basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other state and local governmental agencies and nonprofit organizations are included in the accompanying schedule. The accompanying schedule is presented using the modified accrual basis of accounting as described in Note 1 to the County's basic financial statements. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), with the exception of CFDA 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the basic financial statements. Also, some expenditure amounts are negative due to adjustments made to prior year grants.

NOTE 2 WIC PROGRAM

The Department of Agriculture - Maryland State Health Department Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) (Federal Catalog number 10.557) is a state of Maryland administered program that uses local governments to assist in screening participant eligibility and distributing food commodity vouchers. Distributed food vouchers are issued, controlled, collected, valued, audited, and canceled by the state of Maryland. Through confirmation with the state of Maryland, the value of WIC vouchers redeemed by Maryland residents living in the County totaled \$10,603,324 for the fiscal year ended June 30, 2020. This amount is not included in the accompanying schedule.

NOTE 3 LOAN PROGRAMS

The County administers loans under the Community Development Block Grant and HOME Investment Partnership Program (Federal catalog numbers 14.218 and 14.239, respectively) with continuing compliance requirements. The outstanding balances of the loans at June 30, 2020 were \$23,426,287 for Community Development Block Grant and \$31,521,192 for HOME Investment Partnership Program. As required under the Uniform Guidance, the loan balance at the beginning of the year are presented in the schedule of expenditures of federal awards for these programs.

The County administers loans under the Emergency Efficiency and Conservation Block Grant (Federal catalog number 81.128) without continuing compliance requirements and therefore, is not presented in the schedule of expenditures of federal awards. The outstanding balance of the loans at June 30, 2020 were \$55,697. There were no new loans expended under this program during the fiscal year.

BALTIMORE COUNTY, MARYLAND
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020

NOTE 4 MEDICAL ASSISTANCE PROGRAM (MEDICAID TITLE XIX)

Maryland's Department of Health and Mental Hygiene-Medical Assistance Program (Medicaid; Title XIX; Federal Catalog number 93.778) is a state administered program that utilizes local governments to provide patient care services to Medicaid eligible individuals. The federal compliance related to these expenditures is the responsibility of the Maryland Department of Health and Mental Hygiene. The value of the patient care services to the eligible individuals living in the County totaled \$6,507,458 for the fiscal year ended June 30, 2020. This amount is not included in the accompanying schedule.

NOTE 5 INDIRECT COST RATE

The County has elected to use the 10 percent de minimis indirect cost rate allowed under Uniform Guidance.

**BALTIMORE COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2020**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified

2. Internal control over financial reporting:
 - Material weakness(es) identified? _____ yes _____ x _____ no
 - Significant deficiency(ies) identified? _____ yes _____ x _____ none reported

3. Noncompliance material to financial statements noted? _____ yes _____ x _____ no

Federal Awards

1. Internal control over major federal programs:
 - Material weakness(es) identified? _____ yes _____ x _____ no
 - Significant deficiency(ies) identified? _____ x _____ yes _____ none reported

2. Type of auditors’ report issued on compliance for major federal programs: Unmodified

3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ x _____ yes _____ no

Identification of Major Federal Programs

CFDA Number(s)	Name of Federal Program or Cluster	Opinion
14.871/14.879	Housing Choice Voucher Program	Unmodified
21.019	Coronavirus Relief Fund	Unmodified
20.933	Tiger Grant	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$ 3,000,000

Auditee qualified as low-risk auditee? _____ yes _____ x _____ no

**BALTIMORE COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2020**

Section II – Financial Statement Findings

None.

Section III – Findings and Questioned Costs – Major Federal Programs

2020-001

Federal Agency: Department of Treasury

Federal Program Title: Coronavirus Relief Fund

CFDA Number: 21.019

Award Period: March 1, 2020 – December 31, 2021

Type of Finding: Significant Deficiency in Internal Control over Compliance

Criteria: 2 CFR, Part 200, 200.303 requires an auditee to establish and maintain effective internal control over federal awards to ensure compliance with federal statutes, regulations, and terms and conditions of the federal award.

The County operating procedures for the Eviction Prevention Project, which was funded by the Coronavirus Relief Fund included supervisor review and approval of the application prior to payment to the landlord.

Condition/Context: There was no evidence of supervisory review and approval for 3 out of 20 Eviction Prevention Project applications reviewed. The sample was a statistically valid sample.

Questioned costs: None

Cause: The County did not ensure supervisory review and approval was maintained in the application files.

Effect: Lack of review and approval of applications could result housing assistance payments being issued for individuals ineligible for program benefits.

Recommendation: We recommend that management review their policies and procedures and make changes necessary to ensure established internal control procedures are followed and documentation is maintained for audit documentation.

Views of responsible officials: There is no disagreement with this finding. Baltimore County has adopted CLA's recommendation and is revisiting policies and procedures to ensure appropriate internal controls are put in practice and documentation is maintained appropriately.

**BALTIMORE COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2020**

Section III – Findings and Questioned Costs – Major Federal Programs

2020-002

Federal Agency: Department of Treasury

Federal Program Title: Coronavirus Relief Fund

CFDA Number: 21.019

Award Period: March 1, 2020 – December 31, 2021

Type of Finding: Significant Deficiency in Internal Control over Compliance; Noncompliance

Criteria: The Coronavirus Relief Fund is designed to provide ready funding to address unforeseen financial needs and risks created by the COVID-19 public health emergency. Governments may use Fund payments for eligible expenses subject to the restrictions set forth in section 601(d) of the Social Security Act. Payments must be used to cover costs that are:

1. Necessary expenditures incurred due to the public health emergency with respect to COVID-19;
2. Not accounted for in the governments' most recently approved budget as of March 27, 2020; and
3. Incurred (performance or delivery must occur) during the period that begins on March 1, 2020 and ends on December 31, 2021.

Condition/Context: The County incorrectly charged one unallowable expenditure to the grant out of forty expenditures tested. An expenditure totaling \$135 associated with an Ezpass toll charge was not considered a necessary expenditure incurred due to the public health emergency with respect to COVID-19. The sample was a statistically valid sample.

Questioned costs: \$135

Cause: The County did not adequately review costs charged to the grant to ensure they were allowable under the program.

Effect: The County applied federal funding to expenditures that were unallowable under the grant.

Recommendation: We recommend that management review their policies and procedures and make changes necessary to ensure only allowable costs are charged to grants.

**BALTIMORE COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2020**

Section III – Findings and Questioned Costs – Major Federal Programs

Views of responsible officials: There is no disagreement with this finding. This line item was erroneously identified as a PCard expenditure related to the COVID-19 pandemic and was subsequently charged against the County's CRF funding. Once this error was identified, Baltimore County reversed the charge, crediting the County's CRF funding. This finding has been resolved.

2020-003

Federal Agency: Department of Treasury

Federal Program Title: Coronavirus Relief Fund

CFDA Number: 21.019

Award Period: March 1, 2020 – December 31, 2021

Type of Finding: Significant Deficiency in Internal Control over Compliance; Noncompliance

Criteria: 2CFR, Part 200, §200.303 requires an auditee to establish and maintain effective internal control over federal awards to ensure compliance with federal statutes, regulations and the terms and conditions of the federal award.

Condition/Context: Payroll costs and fringe benefits for six employees out of forty tested were incorrectly calculated. In addition, the number of hours charged to the grant for one employee exceeded the amount recorded on the time sheet by five hours. These errors resulted in \$3,567 in unallowable costs charged to the grant. The sample was a statistically valid sample.

Questioned costs: \$3,567

Cause: The County did not adequately review the hours and calculations associated with payroll costs charged to the grant to ensure they were accurate.

Effect: The County applied federal funding to expenditures that were unallowable under the grant.

Recommendation: We recommend that management review their policies and procedures and make changes necessary to ensure payroll calculations are accurate and based on actual hours worked.

Views of responsible officials: There is no disagreement with this finding. Baltimore County has adopted CLA's recommendations and is reviewing policies and procedures to make necessary changes that would prohibit these instances in the future. Furthermore, a correcting entry has been processed to reverse the charges to the CRF funds.